

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>TIGER RUN INVESTMENTS, INC.,</p> <p>v.</p> <p>Respondent:</p> <p>SUMMIT COUNTY BOARD OF EQUALIZATION.</p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Jack L. Whitt Tiger Run Investments, Inc.</p> <p>Address: 85 Tiger Run Road Breckenridge, Colorado 80404</p> <p>Phone Number: (970) 453-9690</p>	<p>Docket Number: 42506</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on June 23, 2004, Judee Nuechter and Karen E. Hart presiding. Petitioner was represented by Mr. Jack L. Whitt. Respondent was represented by Franklin P. Celico, Esq. Petitioner is protesting the 2003 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**85 Tiger Run Road, Lot 344, Breckenridge, CO
(Summit County Schedule No. 6501517)**

The subject property consists of a 2,583 square foot vacant lot located in the Tiger Run Resort Park in Breckenridge, Colorado.

ISSUES:

Petitioner:

Petitioner contends that Respondent improperly classified the subject property as commercial lodging land. The property should be classified as residential property.

Respondent:

Respondent contends that the subject property does not meet the definition of residential property and has been properly classified as commercial lodging land.

FINDINGS OF FACT:

1. Mr. Jack Whitt, CEO of Tiger Run Investments, presented the appeal on behalf of Petitioner.
2. All testimony, objections, opening statements, and closing arguments from consolidated dockets 42505 and 42507, as applicable, are incorporated into this docket.
3. Petitioner is requesting that the 2003 classification of the subject property be residential rather than commercial lodging land.
4. Respondent assigned an actual value of \$78,100.00 to the subject property for tax year 2003, with a classification of commercial lodging land.

CONCLUSIONS:

1. Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued and classified for tax year 2003.
2. The subject property differs from the Chalet properties in that the Chalets are qualified manufactured housing structures that are affixed to the land. With few exceptions, they are not moved from the site. The subject property is not condominiumized under the Condominium Act, and therefore, is not controlled by statutes that regulate condominium classifications and valuation.
3. 39-1-102 (14.3) C.R.S. defines a residential improvement as "... a building or that portion of a building designed for use predominantly as a place of residency by a person, a family or families... The term also includes mobile homes as defined in section 38-29-102(8) C.R.S. (repealed), and manufactured homes as defined in section 42-1-102(106)(b) C.R.S."

4. 42-1-102(106)(b) C.R.S. defines a manufactured home as “...any preconstructed building unit or combination of preconstructed building units, without motive power, ... which is designed and commonly used for occupancy by persons for residential purposes, in either temporary or permanent locations, and which unit or units are not licensed as a vehicle.”

5. 39-1-102 (14.4) C.R.S. defines residential land as “...a parcel or contiguous parcels of land under common ownership upon which residential improvements are located and which is used as a unit in conjunction with the residential improvements located thereon... The term does not include any portion of the land which is used for any purpose which would cause the land to be otherwise classified...”

6. 39-1-102(14.5) defines residential real property as “residential land and residential improvements but does not include hotels and motels as defined in subsection (5.5) of this section.”

7. RV’s do not meet the definition of residential improvements, as they are not buildings or mobile homes; they have motive power and are licensed as vehicles. Without a residential improvement, the subject property cannot qualify as residential land. The subject property does not meet the definition of residential real property.

8. After careful consideration of all the testimony and evidence presented, the Board affirms Respondent’s classification of the subject property as commercial lodging land and accepts Respondent’s assigned value of \$78,100.00.

ORDER:

The petition is denied.

APPEAL:

Petitioner may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

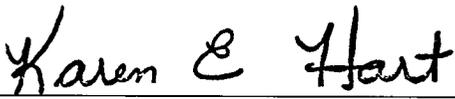
If Respondent alleges procedural errors or errors of law by this Board, Respondent may petition the Court of Appeals for judicial review within 30 days from the date of this decision.

DATED and MAILED this 7th day of December 2004.

BOARD OF ASSESSMENT APPEALS



Judee Nuechter

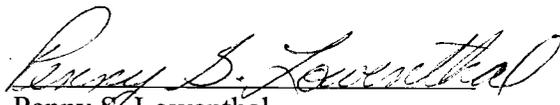


Karen E. Hart

This decision was put on the record

DEC 07 2004

I hereby certify that this is a true
and correct copy of the decision of
the Board of Assessment Appeals.



Penny S. Lowenthal

